

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE AEGEAN MARINE PETROLEUM
NETWORK, INC. SECURITIES
LITIGATION

Case No. 18 Civ. 4993 (NRB)

**DEFENDANT PRICEWATERHOUSECOOPERS AUDITING COMPANY S.A.'S
ANSWER AND AFFIRMATIVE DEFENSES TO
PLAINTIFF'S CONSOLIDATED CLASS ACTION COMPLAINT**

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Defendant PricewaterhouseCoopers Auditing Company S.A. (“PwC Greece”), by its attorneys, hereby answers the Plaintiff’s Consolidated Class Action Complaint, dated January 31, 2019, based on its present knowledge. PwC Greece denies all allegations in the Consolidated Class Action Complaint to the extent the allegations suggest that PwC Greece violated Section 10(b) of the Securities Exchange Act of 1934 or Rule 10b-5, or otherwise made untrue statements of material fact and/or omitted to state material facts necessary to make the statements not misleading.

PwC Greece reserves the right to supplement and amend this Answer and reserves the right to add additional defenses of which it becomes aware through discovery or other investigation. All allegations not specifically admitted are denied. To the extent that the contents of Plaintiff’s glossary of “Key Defined Terms” or section headers are intended to allege a basis for liability on the part of PwC Greece, PwC Greece denies those allegations. To the extent that Plaintiff utilizes group pleading as a basis to impose liability on PwC Greece, PwC Greece denies those allegations.

PwC Greece further responds to the specific allegations in the Consolidated Class Action Complaint as follows:

1. To the extent Paragraph 1 states legal conclusions, no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations, except admits that Plaintiff purports to bring this action as a class action and to assert the claims listed for the relief sought.

2. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 2, and therefore denies the allegations.

3. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 3, and therefore denies the allegations, except respectfully refers the Court to the Form 6-K cited for its contents.

4. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 4, and therefore denies the allegations, except admits that Aegean was an international marine fuel logistics company and that its common stock traded on the NYSE until it filed for bankruptcy in the fall of 2018.

5. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first and second sentences of Paragraph 5, and therefore denies the allegations. PwC Greece denies the allegations in the third and fourth sentences of this paragraph, except admits that it served as Aegean's independent auditor beginning in June 2016; and admits that it issued an audit opinion on Aegean's financial statements for the year ended December 31, 2016, and refers to that document for a complete and accurate record of the contents thereof.

6. PwC Greece denies the allegations in Paragraph 6, including any allegation that it participated in or is responsible for "a multi-faceted scheme to defraud investors," except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations

as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 6 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

7. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 7, and therefore denies the allegations, except admits that Aegean issued press releases dated June 4, 2018 and November 2, 2018, and refers to those documents for the contents thereof. To the extent that any of the allegations in Paragraph 7 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

8. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 8, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 8 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

9. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 9, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 9 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

10. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 10, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the

allegations in Paragraph 10 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

11. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 11, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any of the allegations in Paragraph 11 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

12. PwC Greece denies the allegations in Paragraph 12, including any allegation that it is “culpable for the Massive Fraudulent Scheme,” except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 12 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

13. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 13, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 13 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

14. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 14, and therefore denies the allegations. PwC Greece denies the allegations in the second sentence of this paragraph, except admits that it issued an audit opinion on Aegean’s financial statements for the year ended December 31, 2016, and refers to that document for complete and accurate record of the contents

thereof. To the extent that any of the allegations in Paragraph 14 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, including any allegation that the single audit opinion issued by PwC Greece misled investors or otherwise renders PwC Greece liable for Plaintiff's putative losses.

15. The allegations in Paragraph 15 state multiple legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 15, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any of the allegations in Paragraph 15 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

16. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 16, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any of the allegations in Paragraph 16 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

17. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 17, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 17 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

18. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 18, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

19. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 19, and therefore denies the allegations.

20. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 20, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

21. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 21, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

22. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 22, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

23. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 23, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

24. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 24, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

25. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 25, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any of

the allegations in Paragraph 25 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

26. PwC Greece admits that on November 2, 2018 the Company issued a press release, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any of the allegations in Paragraph 26 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

27. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 27, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 27 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

28. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 28, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 28 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

29. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 29, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 29 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

30. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations or chart contained in Paragraph 30, and therefore denies the allegations. To the extent that any of the allegations in Paragraph 30 are intended as a basis for liability on the part of PwC Greece, or suggest that Plaintiff or the putative class have suffered any damages as a result of any conduct by PwC Greece, PwC Greece denies those allegations.

31. PwC Greece denies the allegations in Paragraph 31, including any allegation that it is responsible for the “Massive Fraudulent Scheme” or that it violated the federal securities laws, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 31 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

32. The allegations in Paragraph 32 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 32, and therefore denies the allegations. To the extent that any of the allegations in Paragraph 32 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

33. The allegations in Paragraph 33 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 33, and therefore denies the allegations. To the extent that any of the allegations in Paragraph 33 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

34. The allegations in Paragraph 34 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 34, and therefore denies the allegations. To the extent that any of the allegations in Paragraph 34 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

35. The allegations in Paragraph 35 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 35, and therefore denies the allegations. To the extent that any of the allegations in Paragraph 35 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

36. PwC Greece denies the allegations in Paragraph 36 to the extent those allegations are directed at PwC Greece, except admits that PwC Greece served as Aegean's independent auditor beginning in June 2016 and that it issued an audit opinion on Aegean's financial statements for the year ended December 31, 2016, and refers to that document for a complete and accurate record of the contents thereof.

37. Paragraph 37 alleges conclusions of law as to which no response is required. To the extent that a response is required, PwC Greece admits that Plaintiff purports to assert the claims stated, and otherwise denies the remaining allegations in Paragraph 37.

38. Paragraph 38 alleges conclusions of law as to which no response is required. To the extent that a response is required, PwC Greece admits that Plaintiff purports to premise

subject matter jurisdiction over this action on the cited statutes, and otherwise denies the remaining allegations in Paragraph 38.

39. Paragraph 39 alleges conclusions of law as to which no response is required. To the extent that a response is required, PwC Greece admits that Plaintiff purports to premise venue on the cited statutes, and otherwise denies the remaining allegations in Paragraph 39.

40. Paragraph 40 alleges a conclusion of law as to which no response is required.

41. Paragraph 41 alleges conclusions of law as to which no response is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 41, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants.

42. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 42, and therefore denies the allegations. To the extent that any of the allegations in the last sentence of Paragraph 42 suggest that Plaintiff has suffered any damages as a result of any conduct by PwC Greece, PwC Greece denies those allegations.

43. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 43, and therefore denies the allegations, except admits that (i) Aegean was a marine fuel logistics company; (ii) Aegean's corporate offices were located in Piraeus, Greece; and (iii) Aegean was formed on June 6, 2005, under the laws of the Marshall Islands.

44. PwC Greece admits the allegations in Paragraph 44.

45. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 45, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

46. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 46, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

47. The second and third sentences of Paragraph 47 state legal conclusions, and no response is required. With respect to the remainder of the paragraph, PwC Greece admits that Aegean was named as a defendant in the complaints titled *Simco v. Aegean Marine Petroleum Network Inc. et al.*, Case No. 1:18-cv-04993-NRB (S.D.N.Y. June 5, 2018) and *Strougo v. Aegean Marine Petroleum Network Inc. et al.*, Case No. 1:18-cv-05165-NRB (S.D.N.Y. June 8, 2018), and respectfully refers the Court to those documents for their contents; and admits that Aegean is not named as a defendant in this complaint.

48. The allegations in Paragraph 48 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 48, and therefore denies the allegations.

49. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 49, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

50. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 50, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

51. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 51, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any of the allegations in Paragraph 51 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

52. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 52, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. PwC Greece denies that Tavlarios signed any of the Company's Forms 6-K after May 2017.

53. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 53, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

54. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 54, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

55. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 55, which are directed to the conduct of another

Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

56. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 56, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. PwC Greece admits that McIlroy served as Aegean's President during the approximate period July 2017 to November 2018, but denies that McIlroy signed any of the Company's Forms 6-K after August 21, 2018.

57. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 57, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

58. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 58, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

59. PwC Greece admits that Plaintiff purports to refer to Tavlarios, Gianniotis, McIlroy and Fokas collectively as the "Officer Defendants."

60. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 60, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. PwC Greece denies that

Georgiopoulos signed registration statements for the October 2013 and January 2015 public offerings.

61. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 61, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

62. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 62, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

63. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 63, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. PwC Greece denies that Genco filed the referenced Form 10-K on March 15, 2015.

64. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 64, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

65. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 65, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. PwC Greece denies that Papanicolaou signed registration statements for the October 2013 and January 2015 public offerings.

66. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 66, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations. PwC Greece denies that Tavlarios signed registration statements for the October 2013 and January 2015 public offerings.

67. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 67, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

68. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 68, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

69. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 69, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. PwC Greece denies that Koutsomitopoulos signed registration statements for the October 2013 and January 2015 public offerings.

70. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 70, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations, except

respectfully refers the Court to the documents cited for their contents. PwC Greece denies that Konomos signed registration statements for the October 2013 and January 2015 public offerings.

71. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 71, which are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore denies the allegations.

72. PwC Greece admits that Plaintiff purports to refer to Tavlarios, Papanicolaou, Koutsomitopoulos and Konomos collectively as the “Outside Directors”; and admits that Plaintiff purports to refer to Papanicolaou, Koutsomitopoulos and Konomos collectively as the “Audit Committee Defendants.” Paragraph 72 otherwise does not contain any factual allegations, and thus no response is required.

73. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 73, which are directed to the conduct of other Defendants, and therefore denies the allegations.

74. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 74, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

75. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 75, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

76. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 76, which are directed to the conduct of another

Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

77. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 77, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

78. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 78, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

79. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 79, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

80. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 80, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

81. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 81, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

82. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 82, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

83. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 83, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

84. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 84, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

85. PwC Greece admits that Plaintiff purports to sometimes refer collectively to Deloitte Greece, DTTL and Deloitte U.S. as the “Deloitte Defendants,” but otherwise denies the allegations in this paragraph.

86. PwC Greece denies the allegations in Paragraph 86, except admits that PwC Greece served as Aegean’s independent auditor beginning on or about June 20, 2016; that PwC Greece issued an audit opinion on Aegean’s financial statements for the year ended December 31, 2016, and refers to that document for a complete and accurate record of the contents thereof; that the audit opinion was included with the Company’s 2016 Form 20-F; and that Aegean paid PwC Greece fees for services provided in connection with PwC Greece’s 2016 audit work, and refers to Aegean’s 2016 Form 20-F for a description thereof.

87. The allegations in Paragraph 87 are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore no response is required. To the extent a response is required, PwC Greece admits that PricewaterhouseCoopers International Limited (“PwC International”) is a private membership-based company organized under the laws of England and Wales with its registered office in London, England, refers the Court to the referenced website for a complete and accurate record of the contents thereof, and otherwise denies the remaining allegations in Paragraph 87.

88. PwC Greece denies the allegations in Paragraph 88, except admits that it is located in Halandri, Greece and that it is a member of the network of member firms of PwC International.

89. PwC Greece denies the allegations, except admits that it served as Aegean’s independent auditor beginning on or about June 20, 2016 and that it issued an audit opinion on Aegean’s financial statements for the year ended December 31, 2016—which was included with the Company’s 2016 Form 20-F—PwC Greece refers to that document for a complete and accurate record of the contents thereof.

90. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in the first sentence of Paragraph 90, except admits that it issued an audit opinion on Aegean’s financial statements for the year ended December 31, 2016 and refers to that document for a complete and accurate record of the contents thereof. With respect to the remainder of Paragraph 90, PwC Greece denies the allegations, except respectfully refers the Court to the document cited for its contents, including a description of the fees paid to PwC Greece for the services provided in connection with PwC Greece’s 2016 audit work.

91. PwC Greece denies the allegations, except respectfully refers the Court to the document cited for its contents.

92. The allegations in Paragraph 92 are directed to the conduct of a Defendant that has been dismissed from the Action, and therefore no response is required. To the extent a response is required, PwC Greece admits that PricewaterhouseCoopers LLP is a Delaware corporation and has its principal office at 300 Madison Avenue in New York City, New York; and that PwC U.S. offers business advisory services, including auditing, accounting, taxation, strategy management and human resource consulting services. PwC Greece otherwise denies the allegations in this paragraph, except respectfully refers the Court to the referenced document for a complete and accurate statement of the contents thereof.

93. PwC Greece admits that Plaintiff purports to sometimes refer collectively to PwC Greece, PwC International and PwC U.S. as the “PwC Defendants,” but expressly objects to the use of “PwC” or “PwC Defendants” to refer to all PricewaterhouseCoopers entities as erroneous, misleading and prejudicial.

94. Paragraph 94 states legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations to the extent they are directed at PwC Greece.

95. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 95, which are directed to the conduct of another Defendant, and therefore denies the allegations.

96. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 96, which are directed to the conduct of another Defendant, and therefore denies the allegations.

97. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 97, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

98. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 98, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

99. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 99, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

100. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 100, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

101. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 101, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the website cited for its contents.

102. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 102, which are directed to the conduct of another

Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

103. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 103, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

104. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 104, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

105. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 105, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

106. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 106, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

107. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 107, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

108. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 108, which are directed to the conduct of another Defendant, and therefore denies the allegations.

109. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 109, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

110. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 110, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

111. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 111, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

112. The allegations in Paragraph 112 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

113. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 113, which are directed to the conduct of another

Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

114. PwC Greece denies the allegations in Paragraph 114, and expressly objects to the use of “PwC” to refer to all PricewaterhouseCoopers entities, except respectfully refers the Court to the document cited for a complete and accurate statement of its contents.

115. PwC Greece denies the allegations Paragraph 115, except respectfully refers the Court to the document cited for a complete and accurate statement of its contents.

116. PwC Greece denies the allegations Paragraph 116, except respectfully refers the Court to the document cited for a complete and accurate statement of its contents.

117. PwC Greece denies the allegations Paragraph 117, except respectfully refers the Court to the document cited for a complete and accurate statement of its contents.

118. PwC Greece admits the existence of the referenced report, which speaks for itself, and respectfully refers the Court to the document for a complete and accurate statement of its contents.

119. PwC Greece admits the existence of the referenced report, which speaks for itself, and respectfully refers the Court to the document for a complete and accurate statement of its contents.

120. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 120, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

121. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 121, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

122. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations and chart contained in Paragraph 122, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

123. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 123, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. PwC Greece further denies that the referenced declaration states that Aegean claims to deliver high-grade fuels to customers in over 30 countries and more than 60 ports.

124. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 124, and therefore denies the allegations, except respectfully refers the Court to the declaration relied upon for its contents. PwC Greece admits that Aegean was an international marine fuel logistics company.

125. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 125, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

126. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 126, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

127. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 127, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

128. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 128, and therefore denies the allegations, except

respectfully refers the Court to the document cited for its contents. PwC Greece admits that, during the Class Period, the Company's offices were located in Piraeus, Greece.

129. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 129, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

130. PwC Greece admits that Aegean issued the referenced IPO Prospectus, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

131. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 131, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

132. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 132, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

133. PwC Greece admits that Aegean issued the referenced IPO Prospectus, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

134. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 134, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

135. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 135, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

136. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 136, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

137. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 137, and therefore denies the allegations, except admits that it was engaged to serve as Aegean's independent auditor beginning on or about June 20, 2016.

138. PwC Greece admits the allegations in Paragraph 138.

139. PwC Greece admits the allegations in the first and second sentences of Paragraph 139, except states that the referenced Amendment was signed by Gary J. Wolfe as attorney-in-fact for the referenced signatories. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the third sentence of Paragraph 139, and therefore denies the allegations, except respectfully refers the Court to the document relied upon.

140. PwC Greece admits the allegations in the fifth sentence of Paragraph 140. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 140, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

141. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 141, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

142. PwC Greece admits that Aegean issued the referenced press release, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

143. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 143, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

144. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 144, and therefore denies the allegations, except respectfully refers the Court to the document or documents relied upon.

145. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 145, which are directed to the conduct of other Defendants, and therefore denies the allegations. To the extent that any allegations in Paragraph 145 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

146. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 146, which are directed to the conduct of other Defendants, and therefore denies the allegations. To the extent that any allegations in Paragraph 146 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

147. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 147, which are directed to the conduct of other Defendants,

and therefore denies the allegations. To the extent that any allegations in Paragraph 147 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

148. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 148, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 148 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

149. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 149, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 149 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

150. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 150, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 150 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

151. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 151, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 151 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

152. The allegations in Paragraph 152 are directed to the conduct of other Defendants and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece states that Paragraph 152 purports to reference and characterize the cited provisions of GAAP and respectfully refers the Court to the provisions cited for a complete and accurate statement of the contents thereof.

153. The allegations in Paragraph 153 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 153, which are directed to the conduct of other Defendants, and therefore denies the allegations. To the extent that any allegations in Paragraph 153 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

154. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 154, which are directed to the conduct of other Defendants, and therefore denies the allegations. To the extent that any allegations in Paragraph 154 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

155. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 155, which are directed to the conduct of other Defendants, and therefore denies the allegations. To the extent that any allegations in Paragraph 155 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

156. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 156, and therefore denies the allegations. To the

extent that any allegations in Paragraph 156 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

157. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 157, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 157 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

158. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 158, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 158 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

159. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 159, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 159 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

160. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 160, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 160 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

161. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 161, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

162. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 162, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 162 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

163. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 163, and therefore denies the allegations. To the extent that any allegations in Paragraph 163 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

164. PwC Greece admits that Aegean issued the referenced Form 20-F, which speaks for itself, and respectfully refers the Court to the document for its contents.

165. PwC Greece admits that Aegean issued the referenced Form 20-F, which speaks for itself, and respectfully refers the Court to the document for its contents.

166. PwC Greece admits that Aegean issued the referenced press release on November 2, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

167. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 167, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any

allegations in Paragraph 167 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

168. The allegations in Paragraph 168 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents. To the extent that any allegations in Paragraph 168 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

169. The allegations in Paragraph 169 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents. To the extent that any allegations in Paragraph 169 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

170. The allegations in Paragraph 170 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents. To the extent that any allegations in Paragraph 170 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

171. The allegations in Paragraph 171 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents. To the extent that any allegations in Paragraph 171 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

172. The allegations in Paragraph 172 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the GAAP standards and press release cited for a complete and accurate statement of their contents. To the extent that any allegations in Paragraph 172 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

173. PwC Greece admits that Aegean issued the referenced financial statements, which speak for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 173 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

174. PwC Greece admits that Aegean issued the referenced Form 20-F, which speaks for itself, and respectfully refers the Court to the document for its contents.

175. The allegations in Paragraph 175 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents. To the extent that any allegations in Paragraph 175 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

176. The allegations in Paragraph 176 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the GAAP standards cited for a complete and accurate statement of their contents. To the extent that any allegations in Paragraph 176 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

177. The allegations in Paragraph 177 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 177 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

178. PwC Greece admits that Aegean issued the referenced press release on August 17, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth

of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 178 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

179. PwC Greece admits that Aegean issued the referenced press release on August 17, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

180. PwC Greece admits that Aegean issued the referenced press release on August 17, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

181. PwC Greece admits that Aegean issued the referenced press release on September 19, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

182. PwC Greece respectfully refers the Court to the referenced article, which speaks for itself. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

183. PwC Greece admits that Aegean issued the referenced press release on September 20, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

184. PwC Greece admits the existence of the referenced report, which speaks for itself, and respectfully refers the Court to the document for its contents.

185. PwC Greece admits that Aegean issued the referenced press release on November 16, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

186. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 186, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

187. PwC Greece admits that Aegean issued the referenced Form 6-K on December 13, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 187 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

188. PwC Greece admits that Aegean made the referenced announcements, which speaks for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 188 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

189. PwC Greece admits that Aegean filed the referenced Form 20-F on May 16, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 189 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

190. The allegations in Paragraph 190 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a

response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 190 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

191. PwC Greece admits that Aegean issued the referenced Form 20-F, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 191 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

192. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 192, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

193. PwC Greece admits that Aegean issued the referenced report on May 23, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

194. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 194, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

195. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 195, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

196. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 196, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

197. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 197, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

198. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 198, and therefore denies the allegations.

199. PwC Greece admits the existence of the referenced analyst report, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

200. PwC Greece admits the existence of the referenced analyst report, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

201. PwC Greece admits that Aegean filed the referenced Form 6-K on February 22, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

202. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 202, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

203. PwC Greece admits the existence of the referenced complaint that was filed on March 8, 2019 in the United States District Court for the Southern District of New York, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

204. PwC Greece admits the existence of the referenced complaint, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

205. PwC Greece admits the existence of the referenced complaint, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

206. PwC Greece admits the existence of the referenced complaint, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

207. PwC Greece admits the existence of the referenced complaint, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

208. PwC Greece admits the existence of the referenced complaint, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise

lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

209. PwC Greece admits that on March 12, 2018, the Honorable Loretta A. Preska of the Southern District of New York held a hearing and that on March 13, 2018 the court entered a temporary restraining order, which speaks for itself, and respectfully refers the Court to the document and transcript for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

210. PwC Greece admits the existence of the referenced order, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

211. PwC Greece admits the existence of the referenced stay order, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece also admits that Aegean issued the referenced press release on March 27, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece also admits that Aegean made the referenced announcements on April 17 and May 2, 2018, which speak for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

212. PwC Greece admits that Aegean issued the referenced press release on May 22, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents.

PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

213. PwC Greece admits that Aegean issued the referenced press release on June 4, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

214. The allegations in Paragraph 214 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the cited Forms 20-F for their contents. To the extent that any allegations in Paragraph 214 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

215. The allegations in Paragraph 215 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that any allegations in Paragraph 215 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the regulation cited for its contents.

216. The allegations in Paragraph 216 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that the paragraph purports to reference and characterize U.S. GAAP standards, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. To the extent that any allegations in Paragraph 216 are intended as a basis for

liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the documents cited for their contents.

217. The allegations in Paragraph 217 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that the paragraph purports to reference and characterize U.S. GAAP standards, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. To the extent that any allegations in Paragraph 217 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the documents cited for their contents.

218. The allegations in Paragraph 218 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that any allegations in Paragraph 218 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

219. The allegations in Paragraph 219 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that the paragraph purports to reference and characterize U.S. GAAP standards, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. To the extent that any allegations in Paragraph 219 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except admits that it issued an audit opinion on Aegean's financial statements for the year ended December 31, 2016, and refers to that document for a complete and accurate record of the contents thereof.

220. The allegations in Paragraph 220 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a

response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 220 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

221. The allegations in Paragraph 221 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that any allegations in Paragraph 221 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

222. The allegations in Paragraph 222 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that any allegations in Paragraph 222 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the documents cited for their contents.

223. The allegations in Paragraph 223 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that any allegations in Paragraph 223 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the document cited for its contents.

224. The allegations in Paragraph 224 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that the paragraph purports to reference and characterize certain accounting standards, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. To the extent that any allegations in Paragraph 224 are

intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the document cited for its contents.

225. The allegations in Paragraph 225 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that the paragraph purports to reference and characterize certain accounting standards, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. To the extent that any allegations in Paragraph 225 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the document cited for its contents.

226. The allegations in Paragraph 226 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that the paragraph purports to reference and characterize certain accounting standards, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. To the extent that any allegations in Paragraph 226 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, except respectfully refers the Court to the document cited for its contents.

227. The allegations in Paragraph 227 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that a response is required, PwC Greece states that the paragraph purports to reference and characterize certain accounting standards, and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. To the extent that any allegations in Paragraph 227 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

228. To the extent the allegations in Paragraph 228 are directed to PwC Greece, PwC Greece denies the allegations, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 228 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

229. PwC Greece admits the allegations in Paragraph 229, except denies that Gianniotis was a signatory to the referenced Forms 20-F and denies that the Form 20-F for FY 2014 was filed on May 5, 2015 (it was filed on May 15, 2015). PwC Greece respectfully refers the Court to the documents cited for their contents.

230. PwC Greece admits that Aegean issued the referenced Forms 20-F, which speak for themselves, and respectfully refers the Court to the documents for their contents. To the extent that any allegations in Paragraph 230 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

231. The allegations in Paragraph 231 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 231 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

232. PwC Greece admits that Aegean issued the referenced Forms 20-F, which speak for themselves, and respectfully refers the Court to the documents for their contents. To the extent that any allegations in Paragraph 232 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

233. The allegations in Paragraph 233 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 233 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

234. PwC Greece admits the allegations in the first sentence of Paragraph 234 and accompanying chart, except respectfully refers the Court to the documents cited for their complete contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

235. PwC Greece admits that Aegean issued the referenced quarterly reports, which speak for themselves, and respectfully refers the Court to the documents for their contents. To the extent that any allegations in Paragraph 235 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

236. The allegations in Paragraph 236 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 236 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

237. PwC Greece admits that Aegean issued the referenced quarterly reports, which speak for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece denies that the Gross Trade Receivables listed for Q1 2014, Q1 2016 and Q1 2017, and

the Shareholder Equity listed for Q1 2014 and Q1 2017, are accurate. To the extent that any allegations in Paragraph 237 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

238. The allegations in Paragraph 238 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 238 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

239. PwC Greece admits that Aegean issued the referenced Forms 20-F, which speak for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 239 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

240. The allegations in Paragraph 240 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 240 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

241. PwC Greece admits that Aegean issued the referenced Forms 20-F, which speak for themselves, and respectfully refers the Court to the documents for their contents. PwC

Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 241 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

242. PwC Greece admits that Aegean issued the referenced Forms 20-F, which speak for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 242 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

243. PwC Greece admits that Aegean issued the referenced Form 20-F, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 243 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

244. The allegations in Paragraph 244 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 244 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

245. The allegations in Paragraph 245 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

246. The allegations in Paragraph 246 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

247. The allegations in Paragraph 247 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 247 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

248. The allegations in Paragraph 248 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that any allegations in Paragraph 248 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

249. PwC Greece admits the allegations in Paragraph 249, except states that the August 20, 2013 Prospectus was signed by Gary J. Wolfe as attorney-in-fact for the referenced signatories. PwC Greece respectfully refers the Court to the documents cited for their contents.

250. PwC Greece admits the allegations in Paragraph 250, except denies that Aegean's Form 6-K for Q3 2014 was filed on November 24, 2015 (it was filed on November 24, 2014). PwC Greece respectfully refers the Court to the documents cited for their contents.

251. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 251, and therefore denies the allegations, except respectfully refers the Court to the document relied upon.

252. The allegations in Paragraph 252 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent that any allegations in Paragraph 252 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

253. PwC Greece admits that Aegean issued the referenced press release on February 26, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

254. PwC Greece admits that Aegean issued the referenced press release on February 26, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

255. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 255, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

256. PwC Greece admits that Aegean issued the referenced Chairman's Letter, which speaks for itself, and respectfully refers the Court to the document for its contents.

257. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 257. PwC Greece admits that BB&T issued an analyst report on February 27, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

258. PwC Greece admits that Aegean issued the referenced press release on May 21, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

259. PwC Greece admits that Aegean issued the referenced press release on May 21, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

260. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 260, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

261. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 261. PwC Greece admits that BB&T issued an analyst report on May 22, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

262. PwC Greece admits that Jeffries issued an analyst report on May 22, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

263. PwC Greece admits that Aegean issued the referenced press release on August 13, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

264. PwC Greece admits that Aegean issued the referenced press release on August 13, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

265. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 265, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

266. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 266. PwC Greece admits that BB&T and Jeffries issued analyst reports on August 14, 2014, which speak for themselves, and respectfully refers the Court to the documents for their contents.

267. PwC Greece admits that Aegean issued the referenced press release on November 24, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

268. PwC Greece admits that Aegean issued the referenced press release on November 24, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

269. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 269, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

270. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 270, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

271. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 271. PwC Greece admits that BB&T issued an analyst report on November 25, 2014, which speaks for itself, and respectfully refers the Court to the document for its contents.

272. PwC Greece admits that Aegean issued the referenced press release on March 16, 2015, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

273. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 273, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

274. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 274, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

275. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 275. PwC Greece admits that BB&T and Jeffries issued analyst reports on March 17, 2015, which speak for themselves, and respectfully refers the Court to the documents for their contents.

276. PwC Greece admits that Aegean issued the referenced press release on May 27, 2015, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

277. PwC Greece admits that Aegean issued the referenced press release on May 27, 2015, which speaks for itself, and respectfully refers the Court to the document for its contents.

278. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 278. PwC Greece admits that BB&T and Jeffries issued analyst reports on May 28, 2015, which speak for themselves, and respectfully refers the Court to the documents for their contents.

279. PwC Greece admits that Aegean issued the referenced Chairman's Letter, which speaks for itself, and respectfully refers the Court to the document for its contents.

280. PwC Greece admits that Aegean issued the referenced press release on August 17, 2015, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

281. PwC Greece admits that Aegean issued the referenced press release on August 17, 2015, which speaks for itself, and respectfully refers the Court to the document for its contents.

282. PwC Greece admits that Aegean issued the referenced press release on November 19, 2015, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

283. PwC Greece admits that Aegean issued the referenced press release on November 19, 2015, which speaks for itself, and respectfully refers the Court to the document for its contents.

284. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 284. PwC Greece admits that

BB&T issued an analyst report on November 20, 2015 and that Jeffries issued an analyst report on November 19, 2015, which speak for themselves, and respectfully refers the Court to the documents for their contents.

285. PwC Greece admits that Aegean issued the referenced press release on March 16, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

286. PwC Greece admits that Aegean issued the referenced press release on March 16, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

287. PwC Greece admits that Aegean issued the referenced Letter to Shareholders, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

288. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 288. PwC Greece admits that BB&T and Jeffries issued analyst reports on March 17, 2016, which speak for themselves, and respectfully refers the Court to the documents for their contents.

289. PwC Greece admits that Aegean issued the referenced press release on May 24, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

290. PwC Greece admits that Aegean issued the referenced press release on May 24, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

291. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 291. PwC Greece admits that BB&T issued an analyst report on May 25, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

292. PwC Greece admits that Aegean issued the referenced press release on August 10, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

293. PwC Greece admits that Aegean issued the referenced press release on August 10, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

294. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 294, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

295. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 295, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

296. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 296. PwC Greece admits that Jeffries issued an analyst report on August 10, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

297. PwC Greece admits that Aegean issued the referenced press release on November 16, 2016, which speaks for itself, and respectfully refers the Court to the document for its

contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

298. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 298. PwC Greece admits that Jeffries issued an analyst report on November 17, 2016, which speaks for itself, and respectfully refers the Court to the document for its contents.

299. PwC Greece admits that Aegean issued the referenced press release on March 1, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

300. PwC Greece admits that Aegean issued the referenced press release on March 1, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents.

301. PwC Greece admits that Aegean issued the referenced Letter to Shareholders, which speaks for itself, and respectfully refers the Court to the document for its contents.

302. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in the first sentence of Paragraph 302. PwC Greece admits that Jeffries issued an analyst report on March 2, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents.

303. PwC Greece admits that Aegean issued the referenced press release on May 23, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

304. PwC Greece admits that Aegean issued the referenced press release on May 23, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents.

305. PwC Greece admits that Aegean issued the referenced press release on August 10, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

306. PwC Greece admits that Aegean issued the referenced press release on August 10, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents.

307. PwC Greece admits that Jeffries issued an analyst report on August 11, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents.

308. PwC Greece admits that Aegean issued the referenced press release on November 15, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

309. PwC Greece admits that Jeffries issued an analyst report on November 16, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents.

310. The allegations in Paragraph 310 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 310 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

311. PwC Greece admits that Aegean issued the referenced press release on August 17, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

312. PwC Greece admits that Aegean issued the referenced press release on August 17, 2017, which speaks for itself, and respectfully refers the Court to the document for its contents.

313. PwC Greece respectfully refers the Court to the referenced article, which speaks for itself. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

314. The allegations in Paragraph 314 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 314 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

315. PwC Greece admits that Aegean issued the referenced press release on February 20, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

316. PwC Greece admits that Aegean issued the referenced press release on February 20, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents.

317. PwC Greece admits that Aegean issued the referenced press release on February 20, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents.

318. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 318, and therefore denies the allegations, except respectfully refers the Court to the referenced transcript for its contents.

319. PwC Greece admits that Aegean issued the referenced press release on March 7, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

320. The allegations in Paragraph 320 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 320 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

321. The allegations in Paragraph 321 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 321 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

322. PwC Greece admits that Aegean issued the referenced Forms 20-F, which speak for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

323. The allegations in Paragraph 323 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

324. The allegations in Paragraph 324 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

325. The allegations in Paragraph 325 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 325 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

326. PwC Greece denies the allegations in Paragraph 326, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 326 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

327. The allegations in Paragraph 327 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 327 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

328. The allegations in Paragraph 328 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

329. The allegations in Paragraph 329 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 329 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

330. The allegations in Paragraph 330 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 330 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

331. The allegations in Paragraph 331 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 331 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations, including any allegation that there are meritorious claims against it as Aegean's auditor.

332. The allegations in Paragraph 332 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 332 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

333. The allegations in Paragraph 333 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 333 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

334. The allegations in Paragraph 334 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any

allegations in Paragraph 334 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

335. The allegations in Paragraph 335 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 335 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

336. The allegations in Paragraph 336 state legal conclusions and are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 336 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

337. The allegations in Paragraph 337 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 337 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

338. The allegations in Paragraph 338 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the

allegations, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 338 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

339. PwC Greece denies the allegations in Paragraph 339, to the extent the allegations are directed at PwC Greece. PwC Greece avers that it complied with all applicable auditing standards during the Class Period.

340. The allegations in Paragraph 340 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations.

341. To the extent Paragraph 341 states legal conclusions, no response is required. To the extent a response is required, PwC Greece denies the allegations in Paragraph 341, except admits that SOX established the PCAOB; that the PCAOB is given certain responsibilities to establish professional audit standards applicable to certain audits of certain publicly-traded companies; and admits that Plaintiff purports to reference and characterize certain PCAOB standards and refers to those standards for a complete and accurate statement of the contents thereof.

342. PwC Greece states that Paragraph 342 purports to reference and characterize PCAOB standards and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

343. PwC Greece states that Paragraph 343 purports to reference and characterize PCAOB standards and refers to those standards for a complete and accurate statement of the

contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

344. PwC Greece states that Paragraph 344 purports to reference and characterize certain PCAOB standards and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations in Paragraph 344, to the extent the allegations are directed to PwC Greece, except admits that it served as Aegean's independent auditor beginning in June 2016; and that it issued an audit opinion on Aegean's financial statements for the year ended December 31, 2016, and refers to that document for a complete and accurate statement of the contents therein.

345. PwC Greece states that Paragraph 345 purports to reference and characterize certain PCAOB standards and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

346. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 346, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

347. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 347, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

348. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 348, which speak for themselves, and refers to those standards for a complete and

accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

349. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 349, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

350. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 350, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

351. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 351, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

352. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 352, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

353. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 353, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

354. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 354, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

355. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 355, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

356. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 356, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

357. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 357, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

358. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 358, which speak for themselves, and refers to those standards for a complete and accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

359. PwC Greece admits the existence of the PCAOB standards referenced in Paragraph 359, which speak for themselves, and refers to those standards for a complete and

accurate statement of the contents thereof. PwC Greece otherwise denies the allegations, to the extent the allegations are directed to PwC Greece.

360. PwC Greece denies the allegations in Paragraph 360, to the extent the allegations are directed at PwC Greece.

361. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 361, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

362. PwC Greece denies the allegations in Paragraph 362, to the extent the allegations are directed at PwC Greece.

363. PwC Greece denies the allegations in Paragraph 363, to the extent the allegations are directed at PwC Greece.

364. PwC Greece denies the allegations in Paragraph 364, to the extent the allegations are directed at PwC Greece, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 364 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

365. PwC Greece admits that Aegean issued the November 24, 2006 IPO Prospectus, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 365 are intended to suggest that information known by PwC Greece constituted a “red flag” of

fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations

366. PwC Greece denies the allegations in Paragraph 366, to the extent the allegations are directed at PwC Greece, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 366 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

367. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 367, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 367 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

368. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 368, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 368 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

369. PwC Greece denies the allegations in Paragraph 369, to the extent the allegations are directed at PwC Greece.

370. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 370, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 370 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

371. PwC Greece denies the allegations in Paragraph 371, to the extent the allegations are directed at PwC Greece.

372. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 372, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 372 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

373. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 373, and therefore denies the allegations, except respectfully refers the Court to the document referenced for its contents. PwC Greece further denies the allegations insofar as the investigation indicated that a “Former Affiliate” had access to and control over the Company’s electronic and physical files. To the extent that any allegations in Paragraph 373 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

374. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 374, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 374 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

375. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 375, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 375 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

376. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 376, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 376 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

377. PwC Greece denies the allegations in Paragraph 377, to the extent the allegations are directed at PwC Greece.

378. PwC Greece denies the allegations in Paragraph 378, to the extent the allegations are directed at PwC Greece.

379. PwC Greece denies the allegations in Paragraph 379, to the extent the allegations are directed at PwC Greece.

380. PwC Greece denies the allegations in Paragraph 380, to the extent the allegations are directed at PwC Greece.

381. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 381, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 381 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

382. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 382, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 382 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

383. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 383, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 383 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

384. PwC Greece denies the allegations in Paragraph 384, to the extent the allegations are directed at PwC Greece.

385. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 385, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 385 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

386. PwC Greece denies the allegations in Paragraph 386, to the extent the allegations are directed at PwC Greece.

387. PwC Greece denies the allegations in Paragraph 387, to the extent the allegations are directed at PwC Greece.

388. PwC Greece denies the allegations in Paragraph 388, to the extent the allegations are directed at PwC Greece.

389. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 389, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 389 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

390. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 390, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in

Paragraph 390 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

391. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 391, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 391 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

392. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 392, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 392 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

393. PwC Greece denies the allegations in Paragraph 393, to the extent the allegations are directed at PwC Greece.

394. PwC Greece denies the allegations in Paragraph 394, to the extent the allegations are directed at PwC Greece.

395. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 395, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 395 are intended to suggest that information known by PwC Greece constituted a “red

flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

396. PwC Greece denies the allegations in Paragraph 396, to the extent the allegations are directed at PwC Greece.

397. PwC Greece denies the allegations in Paragraph 397, to the extent the allegations are directed at PwC Greece.

398. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 398, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 398 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

399. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 399, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 399 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

400. PwC Greece denies the allegations in Paragraph 400, to the extent the allegations are directed at PwC Greece.

401. PwC Greece denies the allegations in Paragraph 401, to the extent the allegations are directed at PwC Greece.

402. PwC Greece admits that Aegean issued the referenced Forms 20-Fs, which speaks for themselves, and respectfully refers the Court to the documents for their contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 402 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

403. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 403, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 403 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

404. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in 404, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 404 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

405. PwC Greece denies the allegations in Paragraph 405, to the extent the allegations are directed at PwC Greece.

406. PwC Greece denies the allegations in Paragraph 406, to the extent the allegations are directed at PwC Greece.

407. PwC Greece denies the allegations in Paragraph 407, to the extent the allegations are directed at PwC Greece.

408. PwC Greece denies the allegations in the last sentence of Paragraph 408, to the extent the allegations are directed at PwC Greece. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 408, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 408 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

409. PwC Greece denies the allegations in the first sentence of Paragraph 409, to the extent the allegations are directed at PwC Greece. As to the remainder of the paragraph, PwC Greece admits that Aegean issued the referenced Form 20-F, which speaks for itself, and respectfully refers the Court to the document for its contents. To the extent that any allegations in Paragraph 409 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

410. PwC Greece denies the allegations in the second sentence of Paragraph 410, to the extent the allegations are directed at PwC Greece. As to the remainder of the paragraph, PwC Greece respectfully refers the Court to the document cited for its contents, and otherwise denies the allegations. To the extent that any allegations in Paragraph 410 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have

placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations

411. PwC Greece denies the allegations in Paragraph 411, to the extent the allegations are directed at PwC Greece.

412. PwC Greece denies the allegations in Paragraph 412, to the extent the allegations are directed at PwC Greece.

413. PwC Greece denies the allegations in Paragraph 413, to the extent the allegations are directed at PwC Greece.

414. PwC Greece denies the allegations in Paragraph 414, to the extent the allegations are directed at PwC Greece

415. PwC Greece denies the allegations in the last sentence of Paragraph 415, to the extent the allegations are directed at PwC Greece. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in Paragraph 415, which are directed to the conduct of other Defendants, and therefore denies the allegations.

416. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 416, which are directed to the conduct of other Defendants, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

417. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 417, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

418. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 418, which are directed to the conduct of other Defendants, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents.

419. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 419, which are directed to the conduct of another Defendant, and therefore denies the allegations.

420. PwC Greece denies the allegations in Paragraph 420, to the extent the allegations are directed at PwC Greece, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 420 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

421. PwC Greece admits that independent directors of the Aegean Board approved a transaction to repurchase Melisanidis's interest for \$8.81 per share, or approximately \$100 million, and that the Company completed that purchase on or about September 15, 2016. The third sentence of this paragraph states a legal conclusion and therefore no responsive pleading is required. To the extent that any allegations in Paragraph 421 are intended to suggest that information known by PwC Greece constituted a "red flag" of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

422. PwC Greece denies the allegations in Paragraph 422, to the extent the allegations are directed at PwC Greece.

423. PwC Greece denies the allegations in Paragraph 423, to the extent the allegations are directed at PwC Greece.

424. PwC Greece respectfully refers the Court to the documents cited, which speak for themselves. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies those allegations. To the extent that any allegations in Paragraph 424 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

425. PwC Greece denies the allegations in Paragraph 425, to the extent the allegations are directed at PwC Greece.

426. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 426, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 426 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

427. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 427, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 427 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

428. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 428, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 428 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

429. PwC Greece admits that it issued an audit opinion on Aegean’s financial statements for the year ended December 31, 2016, and refers to that document for a complete and accurate record of the contents thereof. PwC otherwise denies the allegations in Paragraph 429.

430. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 430, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 430 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

431. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 431, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 431 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

432. PwC Greece denies the allegations in Paragraph 432, to the extent the allegations are directed at PwC Greece.

433. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 433, and therefore denies the allegations, except respectfully refers the Court to its responses above to the relevant referenced paragraphs. To the extent that any allegations in Paragraph 433 are intended to suggest that information known by PwC Greece constituted a “red flag” of fraud or otherwise would have placed it on notice that Aegean was engaged in wrongdoing, PwC Greece denies those allegations.

434. PwC Greece denies the allegations in Paragraph 434, to the extent the allegations are directed at PwC Greece, except respectfully refers the Court to the referenced PCAOB standards cited for a complete and accurate statement of the contents therein.

435. PwC Greece denies the allegations in Paragraph 435, to the extent the allegations are directed at PwC Greece.

436. The allegations in the first sentence of Paragraph 436 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. PwC Greece denies the allegations in the second sentence of Paragraph 436, to the extent the allegations are directed at PwC Greece.

437. The allegations in Paragraph 437 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

438. The allegations in Paragraph 438 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

439. The allegations in Paragraph 439 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

440. The allegations in Paragraph 440 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

441. The allegations in Paragraph 441 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

442. The allegations in Paragraph 442 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

443. The allegations in Paragraph 443 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

444. The allegations in Paragraph 444 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. To the extent a response is required, PwC Greece respectfully refers the Court to the document cited for its contents.

445. The allegations in Paragraph 445 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them.

446. PwC Greece denies the allegations in Paragraph 446, except respectfully refers the Court to the document cited for its contents.

447. PwC Greece denies the allegations in Paragraph 447, except respectfully refers the Court to the document cited for its contents.

448. PwC Greece denies the allegations in Paragraph 448, except respectfully refers the Court to the document cited for its contents.

449. PwC Greece denies the allegations in Paragraph 449.

450. PwC Greece denies the allegations in Paragraph 450, to the extent the allegations are directed at PwC Greece.

451. PwC Greece denies the allegations in Paragraph 451, to the extent the allegations are directed at PwC Greece.

452. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 452, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

453. The allegations in Paragraph 453 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 453, which are directed to the conduct of another Defendant, and therefore denies the allegations.

454. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 454, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

455. The allegations in Paragraph 455 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information

sufficient to form a belief as to the truth of the allegations contained in Paragraph 455, which are directed to the conduct of another Defendant, and therefore denies the allegations.

456. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 456, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

457. The allegations in Paragraph 457 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 457, which are directed to the conduct of another Defendant, and therefore denies the allegations.

458. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 458, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

459. The allegations in Paragraph 459 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 453, which are directed to the conduct of another Defendant, and therefore denies the allegations.

460. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 460, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

461. The allegations in Paragraph 461 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 461, which are directed to the conduct of another Defendant, and therefore denies the allegations.

462. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 462, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

463. The allegations in Paragraph 463 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 463, which are directed to the conduct of another Defendant, and therefore denies the allegations.

464. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 464, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

465. The allegations in Paragraph 465 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 465, which are directed to the conduct of another Defendant, and therefore denies the allegations.

466. PwC Greece admits that Aegean issued the referenced Form 6-K, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece also admits that it served as Aegean's independent auditor beginning on or about June 20, 2016. As

to the remainder of the paragraph, PwC Greece states that Plaintiff purports to reference and characterize the cited PCAOB standards and respectfully refers the Court to those standards for a complete and accurate statement of the contents therein. PwC Greece otherwise denies the allegations in Paragraph 466.

467. PwC Greece admits that it issued an audit opinion on Aegean's financial statements for the year ended December 31, 2016, dated May 16, 2017, and refers to that document for a complete and accurate record of the contents thereof. PwC Greece otherwise denies the allegations in Paragraph 467.

468. PwC Greece denies the allegations in Paragraph 468.

469. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 469, which are directed to the conduct of another Defendant, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents.

470. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 470, which are directed to the conduct of another Defendant, and therefore denies the allegations.

471. PwC Greece denies the allegations in Paragraph 471, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 471 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

472. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 472, and therefore denies the allegations, except

respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 472 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

473. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 473, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 473 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

474. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 474, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 474 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

475. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 475, and therefore denies the allegations, except respectfully refers the Court to the documents cited for their contents. To the extent that any allegations in Paragraph 475 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations

476. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 476, and therefore denies the allegations. To the extent that any allegations in Paragraph 476 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

477. PwC Greece admits that Aegean issued the referenced press release on June 4, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 477 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

478. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 478, and therefore denies the allegations. To the extent that any allegations in Paragraph 478 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

479. PwC Greece admits that Aegean issued the referenced press release on November 2, 2018, which speaks for itself, and respectfully refers the Court to the document for its contents. PwC Greece otherwise lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies the allegations. To the extent that any allegations in Paragraph 479 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations

480. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations in Paragraph 480, and therefore denies the allegations. To the extent that any allegations in Paragraph 480 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

481. PwC Greece denies the allegations in Paragraph 481, including any suggestion that Plaintiff or the putative class have suffered any damages as a result of any conduct by PwC Greece, except states that it lacks knowledge or information sufficient to form a belief as to the

truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 481 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

482. The allegations in Paragraph 482 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

483. The allegations in Paragraph 483 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations in the first sentence and, as to the remaining allegations, the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 483 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

484. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 484, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 484 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations

485. PwC Greece lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 485, and therefore denies the allegations, except respectfully refers the Court to the document cited for its contents. To the extent that any allegations in Paragraph 485 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations

486. The allegations in Paragraph 486 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

487. The allegations in Paragraph 487 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations, including any allegation that Plaintiff or the putative class have suffered any damages as a result of any conduct by PwC Greece.

488. The allegations in Paragraph 488 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

489. The allegations in Paragraph 489 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to other Defendants in Paragraph 489 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

490. The allegations in Paragraph 490 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants.

491. The allegations in Paragraph 491 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations, except states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations as they relate to the conduct of other Defendants. To the extent that any allegations directed to

other Defendants in Paragraph 491 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

492. The allegations in Paragraph 492 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations, including any suggestion that Plaintiff or the putative class have suffered any damages as a result of any conduct by PwC Greece, except admits that Plaintiff purports to bring this action as a class action pursuant to the cited Federal Rules of Civil Procedure.

493. The allegations in the first and second sentences of Paragraph 493 state legal conclusions, and no response is required. As to the remainder of Paragraph 493, PwC Greece states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies those allegations.

494. The allegations in Paragraph 494 state a legal conclusion, and no response is required. To the extent a response is required, PwC Greece states that it lacks knowledge or information sufficient to form a belief as to the truth of the allegations, and therefore denies those allegations.

495. The allegations in Paragraph 495 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

496. The allegations in Paragraph 496 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

497. The allegations in Paragraph 497 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

498. The allegations in Paragraph 498 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

499. The allegations in Paragraph 499 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

500. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

501. The allegations in Paragraph 501 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 501 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 501 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

502. The allegations in Paragraph 502 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 502 also states legal conclusions to which no response is required.

503. The allegations in Paragraph 503 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 503 also states legal conclusions to which no response is required.

504. The allegations in Paragraph 504 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 504 also states legal conclusions to which no response is required.

505. The allegations in Paragraph 505 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 505 also states legal conclusions to which no response is required.

506. The allegations in Paragraph 506 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 506 also states legal conclusions to which no response is required.

507. The allegations in Paragraph 507 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 507 also states legal conclusions to which no response is required.

508. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

509. The allegations in Paragraph 509 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 509 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 509 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

510. The allegations in Paragraph 510 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 510 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 510 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

511. The allegations in Paragraph 511 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 511 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 511 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

512. The allegations in Paragraph 512 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 512 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 512 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

513. The allegations in Paragraph 513 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 513 also states legal conclusions to which no response is required.

514. The allegations in Paragraph 514 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 514 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 514 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

515. The allegations in Paragraph 515 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 515 also states legal conclusions to which no response is required.

516. The allegations in Paragraph 516 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 516 also states legal conclusions to which no response is required.

517. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

518. The allegations in Paragraph 518 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 518 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 518 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

519. The allegations in Paragraph 519 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 519 also states legal conclusions to which no response is required.

520. The allegations in Paragraph 520 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 520 also states legal conclusions to which no response is required.

521. The allegations in Paragraph 521 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 521 also states legal conclusions to which no response is required.

522. The allegations in Paragraph 522 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 522 also states legal conclusions to which no response is required.

523. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

524. The allegations in Paragraph 524 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 524 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 524 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

525. The allegations in Paragraph 525 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 525 also states legal conclusions to which no response is required.

526. The allegations in Paragraph 526 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 526 also states legal conclusions to which no response is required.

527. The allegations in Paragraph 527 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 527 also states legal conclusions to which no response is required.

528. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

529. The allegations in Paragraph 529 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 529 also states legal conclusions to which no response is required.

530. The allegations in Paragraph 530 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 530 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 530 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

531. The allegations in Paragraph 531 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 531 also states legal conclusions to which no response is required.

532. The allegations in Paragraph 532 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 532 also states legal conclusions to which no response is required.

533. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

534. The allegations in Paragraph 534 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 534 also states legal conclusions to which no response is required.

535. The allegations in Paragraph 535 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 535 also states legal conclusions to which no response is required.

536. The allegations in Paragraph 536 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 536 also states legal conclusions to which no response is required.

537. The allegations in Paragraph 537 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 537 also states legal conclusions to which no response is required.

538. The allegations in Paragraph 538 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 538 also states legal conclusions to which no response is required.

539. The allegations in Paragraph 539 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 539 also states legal conclusions to which no response is required.

540. The allegations in Paragraph 540 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 540 also states legal conclusions to which no response is required.

541. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

542. Paragraph 542 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 542 to the extent those allegations are directed at PwC Greece.

543. Paragraph 543 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 543 to the extent those allegations are directed at PwC Greece.

544. Paragraph 544 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 544 to the extent those allegations are directed at PwC Greece, except admits that it served as Aegean's independent auditor beginning in June 2016.

545. Paragraph 545 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 545 to the extent those allegations are directed at PwC Greece.

546. Paragraph 546 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 546 to the extent those allegations are directed at PwC Greece.

547. PwC Greece denies the allegations in Paragraph 547 to the extent those allegations are directed at PwC Greece.

548. Paragraph 548 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 548 to the extent those allegations are directed at PwC Greece.

549. Paragraph 549 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 549 to the extent those allegations are directed at PwC Greece.

550. Paragraph 550 states legal conclusions, and no responsive pleading is required. To the extent that a response is required, PwC Greece denies the allegations in Paragraph 550 to the extent those allegations are directed at PwC Greece.

551. PwC Greece repeats and reasserts each and every response set forth in the foregoing Paragraphs as if fully set forth herein.

552. PwC Greece denies the allegations in the first sentence of Paragraph 552 to the extent those allegations are directed at PwC Greece. The remaining allegations in Paragraph 552 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 552 also states legal conclusions to which no response is required. To the extent that any of the remaining allegations in Paragraph 552 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

553. The allegations in Paragraph 553 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 553 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 553 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

554. The allegations in Paragraph 554 are not asserted against PwC Greece, and PwC Greece is therefore not required to answer them. Paragraph 554 also states legal conclusions to which no response is required. To the extent that any allegations in Paragraph 554 are intended as a basis for liability on the part of PwC Greece, PwC Greece denies those allegations.

PRAYER FOR RELIEF

PwC Greece denies the statements in the Plaintiff's prayer for relief and requests that the Court deny all relief requested by Plaintiff and dismiss the Complaint as to PwC Greece with prejudice.

555. The allegations in Paragraph 555 state legal conclusions, and no response is required. To the extent a response is required, PwC Greece denies the allegations.

556. PwC Greece denies that Plaintiff is entitled to any relief or judgment with respect to PwC Greece.

557. PwC Greece denies that Plaintiff is entitled to any relief or judgment with respect to PwC Greece.

558. PwC Greece denies that Plaintiff is entitled to any relief or judgment with respect to PwC Greece.

559. PwC Greece denies that Plaintiff is entitled to any relief or judgment with respect to PwC Greece.

DEMAND FOR TRIAL BY JURY

PwC Greece reserves its right to move to strike Lead Plaintiff's demand for a jury trial.

PWC GREECE'S AFFIRMATIVE DEFENSES

PwC Greece sets forth below its affirmative defenses. By setting forth these affirmative defenses, PwC Greece does not assume the burden of proving any fact, issue, or element of a cause of action where such burden properly belongs to Plaintiff. Moreover, nothing stated herein is intended to be construed as an acknowledgment that any particular issue or subject matter is relevant to Plaintiff's allegations. PwC Greece reserves its right to amend or supplement this Answer with additional defenses upon further discovery concerning the claim against it.

FIRST AFFIRMATIVE DEFENSE

1. The Complaint fails to state a claim on which relief can be granted against PwC Greece.

SECOND AFFIRMATIVE DEFENSE

2. Plaintiff has failed to plead its claim with requisite particularity pursuant to Fed. R. Civ. P. 9(b) and the Private Securities Litigation Reform Act of 1995.

THIRD AFFIRMATIVE DEFENSE

3. PwC Greece did not make any misrepresentations or omissions alleged in the Complaint.

FOURTH AFFIRMATIVE DEFENSE

4. PwC Greece did not have any duty to disclose any omitted information alleged in the Complaint.

FIFTH AFFIRMATIVE DEFENSE

5. If any alleged misrepresentation or omission occurred, which PwC Greece denies, it was not material as a matter of law.

SIXTH AFFIRMATIVE DEFENSE

6. PwC Greece did not act with scienter.

SEVENTH AFFIRMATIVE DEFENSE

7. Plaintiff did not rely upon and was not misled by any of the statements made by PwC Greece, including with respect to any purchases of Aegean securities.

EIGHTH AFFIRMATIVE DEFENSE

8. In connection with Plaintiff's purchases of Aegean securities, Plaintiff did not justifiably rely on any misrepresentation, misleading statement or omission allegedly made by PwC Greece.

NINTH AFFIRMATIVE DEFENSE

9. The claims asserted in the Complaint are barred, in whole or in part, by the bespeaks caution doctrine.

TENTH AFFIRMATIVE DEFENSE

10. The alleged misstatements constitute inactionable statements of opinion. *Omnicare, Inc. v. Laborers Dist. Council Constr. Indus. Pension Fund*, 575 U.S. 175 (2015).

ELEVENTH AFFIRMATIVE DEFENSE

11. The claims asserted in the Complaint are barred, in whole or in part, by the safe harbor provisions for forward-looking statements in the Private Securities Litigation Reform Act of 1995 (15 U.S.C. §§ 77z-2, 78u-5).

TWELFTH AFFIRMATIVE DEFENSE

12. Plaintiff's claims are barred by the "truth on the market" corollary to the "fraud on the market" theory of reliance because the information allegedly misrepresented or omitted was known to the market, already in the public domain and/or reasonably available to shareholders.

THIRTEENTH AFFIRMATIVE DEFENSE

13. Plaintiff cannot prove loss causation as to the claim against PwC Greece as no part of the statements or conduct alleged in the Complaint with respect to PwC Greece affected the market for or price of any security of Aegean in any respect, nor caused harm to the Plaintiff.

FOURTEENTH AFFIRMATIVE DEFENSE

14. Plaintiff failed to exercise due care, caution, and prudence in connection with the transactions and events alleged in the Complaint, including in its purchase of Aegean securities, and thus, its claims are barred in whole or in part by its comparative and contributory negligence.

FIFTEENTH AFFIRMATIVE DEFENSE

15. Plaintiff's claims are barred because investors knew of the risk associated with investing in the Company and the market reflected that risk.

SIXTEENTH AFFIRMATIVE DEFENSE

16. Plaintiff assumed the risk that the price of Aegean securities might fall, and thus, may not recover under its claim against PwC Greece, in whole or in part.

SEVENTEENTH AFFIRMATIVE DEFENSE

17. If Plaintiff suffered cognizable damages (which damages are denied), these damages resulted from causes other than any alleged act or omission by PwC Greece, or any action attributable to PwC Greece.

EIGHTEENTH AFFIRMATIVE DEFENSE

18. Plaintiff's claims are barred to the extent that Plaintiff's injuries, if any, were not proximately caused by acts or omissions of PwC Greece.

NINETEENTH AFFIRMATIVE DEFENSE

19. Any damage allegedly suffered by Plaintiff arising out of the conduct of PwC Greece was caused and/or contributed to by the intervening act(s) or omission(s) of persons other than PwC Greece and said act(s) or omission(s) superseded any action or omission by PwC Greece for which it might be considered liable.

TWENTIETH AFFIRMATIVE DEFENSE

20. Any damage allegedly suffered by Plaintiff over the purported Class Period is the result of the Company's fraud and/or other factors for which PwC Greece bears no responsibility.

TWENTY-FIRST AFFIRMATIVE DEFENSE

21. Any damage, loss or liability sustained by plaintiffs must be reduced, diminished and/or eliminated in proportion to the wrongful or negligent conduct of entities or individuals other than PwC Greece under the principles of equitable allocation, recoupment, set-off, contribution,

proportionate responsibility and comparative fault. The actions and/or inactions of these other entities were active and primary in causing the damages alleged by Plaintiff.

TWENTY-SECOND AFFIRMATIVE DEFENSE

22. Any damages allegedly suffered by Plaintiff are the result of factors for which PwC Greece bears no responsibility, and result from the looting of Company assets and not from any alleged misrepresentation in any parts of the Company's financial statements for which PwC Greece is allegedly responsible or from any omission of material fact required to be stated or necessary to make the statements therein not misleading.

TWENTY-THIRD AFFIRMATIVE DEFENSE

23. PwC Greece was the victim of fraud, deceit, misrepresentation, concealment, negligence and/or breach of contract practiced upon it by others, in that information was not provided to PwC Greece, was misrepresented to PwC Greece, and/or was concealed from PwC Greece while PwC Greece was rendering professional services, and any recovery against PwC Greece shall be barred or diminished as a result.

TWENTY-FOURTH AFFIRMATIVE DEFENSE

24. Plaintiff has failed to mitigate or attempt to mitigate damages, if in fact any damages have been or will be sustained, and any recovery by Plaintiff therefore must be diminished or barred.

TWENTY-FIFTH AFFIRMATIVE DEFENSE

25. Plaintiff's claims for damages are barred, in whole or in part, because its alleged damages, if any, are speculative, and because of the impossibility of the ascertainment and allocation of the alleged damages, if any.

TWENTY-SIXTH AFFIRMATIVE DEFENSE

26. Plaintiff's claims against PwC Greece are barred because it did not rely on the market price of Aegean securities in making a decision to purchase such securities, and the fraud on the market theory is not a basis of liability with respect to its claim against PwC Greece.

TWENTY-SEVENTH AFFIRMATIVE DEFENSE

27. Plaintiff cannot maintain its claim against PwC Greece because the market for Aegean securities was not efficient through the putative class period.

TWENTY-EIGHT AFFIRMATIVE DEFENSE

28. Plaintiff is barred from any recovery against PwC Greece by reason of the doctrine of laches and undue delay in giving notice to PwC Greece of the matters alleged in the Complaint and in commencing this litigation.

TWENTY-NINTH AFFIRMATIVE DEFENSE

29. Plaintiff's claim against PwC Greece is barred, in whole or in part, by the doctrines of unclean hands and in pari delicto.

THIRTIETH AFFIRMATIVE DEFENSE

30. Plaintiff's claim against PwC Greece is barred, in whole or in part, by ratification, disclosure, consent, or other related equitable doctrines.

THIRTY-FIRST AFFIRMATIVE DEFENSE

31. Plaintiff is barred from recovery, if any, based on the doctrine of mistake and mutual mistake.

THIRTY-SECOND AFFIRMATIVE DEFENSE

32. By conduct, representations, and omissions, Plaintiff is equitably estopped from asserting any claim for relief against PwC Greece respecting the matters set forth in the Complaint.

THIRTY-THIRD AFFIRMATIVE DEFENSE

33. By conduct, representations, and omissions, Plaintiff has waived, relinquished, and/or abandoned any claim for relief against PwC Greece respecting the matters set forth in the Complaint.

THIRTY-FOURTH AFFIRMATIVE DEFENSE

34. At all times required by law, PwC Greece, in its provision of services to Aegean, acted in conformity with and complied with the applicable standards of its profession.

THIRTY-FIFTH AFFIRMATIVE DEFENSE

35. At all times mentioned in the Complaint and with respect to all matters contained therein, PwC Greece acted prudently and in good faith, with the absence of fraudulent intent, and exercised reasonable care and did not know, and in the exercise of reasonable care could not have known, of any alleged untruth or alleged omission alleged in the Complaint. The alleged misrepresentations or omissions by PwC Greece were in reasonable reliance upon information provided by others upon whom PwC Greece was entitled to rely.

THIRTY-SIXTH AFFIRMATIVE DEFENSE

36. PwC Greece asserts that each act and statement made by it or attributed to it, or for which it may be found responsible in any manner, was made with a reasonable, good faith belief, formed after adequate and reasonable investigation and in full compliance with all applicable professional standards and generally accepted accounting principles in effect during the period set forth in the Complaint.

THIRTY-SEVENTH AFFIRMATIVE DEFENSE

37. PwC Greece made full and accurate disclosures of all information required to be disclosed by law.

THIRTY-EIGHTH AFFIRMATIVE DEFENSE

38. Plaintiff's claims are barred, in whole or in part, by the applicable statutes of limitation and repose.

THIRTY-NINTH AFFIRMATIVE DEFENSE

39. Plaintiff's claims are barred because Plaintiff cannot meet its burden of proof as to transaction causation and/or loss causation with respect to PwC Greece.

FORTIETH AFFIRMATIVE DEFENSE

40. Plaintiff may not recover on its claims, in whole or in part, because it and others alleged to be members of the putative class lack standing to assert the claim against PwC Greece.

FORTY-FIRST AFFIRMATIVE DEFENSE

41. PwC Greece cannot be held liable for any alleged misstatements, omissions, actions or conduct of any individual or entity other than PwC Greece.

FORTY-SECOND AFFIRMATIVE DEFENSE

42. PwC Greece cannot be held liable for Aegean's statements or information other than PwC Greece's audit opinion for Aegean for the year-ended December 31, 2016.

FORTY-THIRD AFFIRMATIVE DEFENSE

43. PwC Greece is not jointly and severally liable for Plaintiffs' alleged damages because PwC Greece did not knowingly commit a violation of the securities laws.

FORTY-FOURTH AFFIRMATIVE DEFENSE

44. This action is not maintainable as a class action under Rule 23 of the Federal Rules of Civil Procedure.

FORTY-FIFTH AFFIRMATIVE DEFENSE

45. Plaintiff is not an adequate or appropriate class representative.

FORTY-SIXTH AFFIRMATIVE DEFENSE

46. Plaintiff cannot sustain a claim as it relates to the securities alleged because Plaintiff cannot claim injury through all of the securities.

FORTY-SEVENTH AFFIRMATIVE DEFENSE

47. The putative Class Period for the Securities Act claims is overbroad and, therefore, many of the putative class members are not entitled to any recovery.

FORTY-EIGHTH AFFIRMATIVE DEFENSE

48. This court is not a convenient or proper venue for these claims.

FORTY-NINTH AFFIRMATIVE DEFENSE

49. Plaintiffs is precluded from recovering attorneys' fees from PwC Greece under applicable provisions of law.

FIFTIETH AFFIRMATIVE DEFENSE

50. PwC Greece hereby incorporates by reference any affirmative defenses pleaded by any other defendant in this action.

FIFTY-FIRST AFFIRMATIVE DEFENSE

51. PwC Greece reserves the right to add to or modify its affirmative defenses as discovery proceeds.

WHEREFORE, PwC Greece denies that Plaintiff is entitled to any relief whatsoever with respect to PwC Greece and respectfully requests judgment in its favor dismissing the Complaint with prejudice and with costs and attorneys' fees incurred in the defense of this action, as may be allowed by law, and such further relief as the Court deems just and appropriate.

Dated: New York, New York
July 12, 2021

Respectfully submitted,

/s/ Christopher Davies

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